

§ 287.50

NEW Program participants in preparing for, obtaining, and/or retaining employment.

§ 287.50 What are the funding periods for NEW Program grants?

NEW Program funds are for operation of the NEW Program for a 12-month period from July 1 through June 30.

§ 287.55 What time frames and guidelines apply regarding the obligation and liquidation periods for NEW Program funds?

(a) NEW Program funds provided for a FY are for use during the period July 1 through June 30 and must be obligated no later than June 30. Carry forward of an unobligated balance of NEW funds is not permitted. A NEW fund balance that is unobligated as of June 30 will be returned to the Federal government through the issuance of a negative grant award. Unobligated funds are to be reported on the SF-269A that Tribes must submit within 30 days after the funding period, *i.e.*, no later than July 30. This report is called the interim financial report.

(b) A Tribe must liquidate all obligations incurred under the NEW Program grant awards not later than one year after the end of the obligation period, *i.e.*, no later than June 30 of the following FY. An unliquidated balance at the close of the liquidation period will be returned to the Federal government through the issuance of a negative grant award. Unliquidated obligations are to be reported on the SF-269A that Tribes must submit within 90 days after the liquidation period, *i.e.*, by September 28. This report is called the final financial report.

§ 287.60 Are there additional financial reporting and auditing requirements?

(a) The reporting of expenditures are generally subject to the requirements of 45 CFR 92.41.

(b) NEW Program funds and activities are subject to the audit requirement of the Single Audit Act of 1984 (45 CFR 92.26).

(c) A NEW Program grantee must comply with all laws, regulations, and Departmental policies that govern sub-

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mission of financial reports by recipients of Federal grants.

(d) Improper expenditure claims under this program are subject to disallowance.

(e) If a grantee disagrees with the Agency's decision to disallow funds, the grantee may follow the appeal procedures at 45 CFR Part 16.

§ 287.65 What OMB circulars apply to the NEW Program?

NEW Programs are subject to the following OMB circulars where applicable: A-87 "Cost Principles for State, Local, and Indian Tribal Governments," A-122 "Cost Principles for Non-Profit Organizations," and A-133 "Audits of States and Local Governments."

Subpart D—Plan Requirements

§ 287.70 What are the plan requirements for the NEW Program?

(a) To apply for and conduct a NEW Program, a Tribe must submit a plan to ACF.

(b) The plan must identify the agency responsible for administering the NEW Program and include a description of the following:

- (1) Population to be served;
- (2) Service area;
- (3) Client services;
- (4) Work activities to be provided;
- (5) Supportive and job retention services to be provided;
- (6) Anticipated program outcomes, and the measures the Tribe will use to determine them; and

(7) Coordination activities conducted and expected to be conducted with other programs and agencies.

(c) The plan must also describe how the Tribe will deliver work activities and services.

(d) The format is left to the discretion of each NEW grantee.

§ 287.75 When does the plan become effective?

NEW plans, which are three-year plans, become effective when approved by the Secretary. The plans are usually operative the beginning of a NEW Program year, July 1.